

EXHIBIT A

Budget

(\$, 000s)	Week-Ending							Total
	12/9	12/16	12/23	12/30	1/6	1/13	1/20	
DTC Receipts	\$540	\$620	\$520	\$560	\$560	\$480	\$500	\$3,780
Wholesale Receipts	320	320	200	320	320	320	320	2,120
Bulk Sales & Other	-	343	-	298	110	-	-	751
Total Receipts	\$860	\$1,283	\$720	\$1,178	\$990	\$800	\$820	\$6,651
Inventory Expenses	(\$1,359)	(\$483)	(\$450)	(\$182)	(\$632)	(\$632)	(\$632)	(\$4,371)
Selling Costs	(630)	(150)	(150)	(150)	(530)	(125)	(275)	(2,010)
Payroll (incl Temp)	(40)	(303)	(205)	(310)	(45)	(310)	(45)	(1,258)
Rent	(235)	-	-	-	(235)	-	-	(470)
Insurance	(50)	-	-	(35)	(35)	-	-	(119)
G&A & Other	(249)	(478)	(102)	(279)	(208)	(131)	(49)	(1,497)
Total Disbursements	(\$2,562)	(\$1,414)	(\$907)	(\$956)	(\$1,685)	(\$1,199)	(\$1,001)	(\$9,725)
Operating Cash Flow	(\$1,702)	(\$131)	(\$187)	\$221	(\$695)	(\$399)	(\$181)	(\$3,074)
Debtor Professionals	-	-	-	-	-	-	-	-
UCC & US Trustee	-	-	-	-	-	-	-	-
503(b)(9) & Other Misc	(50)	(50)	(50)	(50)	(50)	-	-	(250)
Other Restructuring Related	(5)	-	-	-	-	-	-	(5)
Total Restructuring Costs	(\$55)	(\$50)	(\$50)	(\$50)	(\$50)	-	-	(\$255)
Net Cash Flow	(\$1,757)	(\$181)	(\$237)	\$171	(\$745)	(\$399)	(\$181)	(\$3,329)
Beginning Cash Balance	\$892	\$789	\$271	\$701	\$540	\$856	\$122	\$892
Net Cash Flow	(1,757)	(181)	(237)	171	(745)	(399)	(181)	(3,329)
Professional Fee Escrow	(346)	(337)	(333)	(333)	(439)	(335)	(333)	(2,455)
DIP Draws/Repayments	2,000	-	1,000	-	1,500	-	500	5,000
Ending Cash Balance	\$789	\$271	\$701	\$540	\$856	\$122	\$108	\$108

Professional Fee Accruals & US Trustee Fees

Debtor Professionals Fees	(\$300)	(\$300)	(\$300)	(\$300)	(\$400)	(\$300)	(\$300)	(\$2,200)
UCC Fees	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(175)
US Trustee Fees	(21)	(12)	(8)	(8)	(14)	(10)	(8)	(80)
Total	(\$346)	(\$337)	(\$333)	(\$333)	(\$439)	(\$335)	(\$333)	(\$2,455)